

## **Title 35, Part VIII, Subpart 03 Tobacco Tax**

### **Chapter 02 Refund**

- 100    Refund on Damaged or Unfit Goods
- 101    Pursuant to Miss. Code Ann. Section 27-69-49, there are certain circumstances under which a dealer may receive a refund due to cigarettes which have become unfit for use and consumption, unsalable, or for any other legitimate loss which may occur, upon proof of such loss.
- 102    Any cigarettes which are shown to be six (6) months or older will be presumed to be unfit for use and consumption for purposes of Miss. Code Ann. Section 27-69-49.
- 103    All refunds under this regulation shall be made in the form of new stamps being issued to the dealer. The value of the refund shall be equal to the aggregate value of the tax paid on the goods adjudged to be unfit for use, consumption, or unsalable.
- 104    The request for refund shall be accompanied by an affidavit prepared pursuant to Miss. Code Ann. Section 27-69-49.
- 105    Any cigarettes for which a refund is paid shall not be offered for sale or given away within this State.
- 106    (Reserved)
- 200    Refund on Goods Shipped into Other States
- 201    Any wholesaler who ships to another state cigarettes upon which the proper Mississippi tax has been previously paid and upon which a Mississippi stamp is affixed may request a refund of the tax paid on such cigarettes pursuant to Miss. Code Ann. Section 27-69-51.
- 202    Such refund shall consist of new stamps issued to it by the Commissioner in an amount equal to the aggregate value of the tax previously paid.
- 203    A request for such refund must be accompanied by an affidavit from the purchaser swearing certain information, including the units and items received, dates of delivery, acknowledgment of receipt, that Mississippi stamps were on the cigarettes in an amount equal to the amount of refund being requested by the wholesaler, and an acknowledgment that the stamps affixed to the cigarettes for which refund is requested have had the cancellation marked "void" by ink or by imprinting.

204 (Reserved)